

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Ocheyedan</div> <div>CITY OF <u> Ocheyedan </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207200400000</div> <div>City Clerk</div> <div>868 Main St, PO Box 129</div> <div>Ocheyedan, IA 51354</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		144,667		144,667	150,179
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		144,667		144,667	150,179
Delinquent property taxes		0		0	100
TIF revenues		0		0	0
Other city taxes		63,101	0	63,101	40,263
Licenses and permits		710	0	710	730
Use of money and property		2,629	0	2,629	3,150
Intergovernmental		91,705	0	91,705	72,871
Charges for fees and service		36,576	115,428	152,004	180,275
Special assessments		893	0	893	900
Miscellaneous		2,654	0	2,654	10,000
Other financing sources		37,371	0	37,371	44,000
Total revenues and other sources		380,306	115,428	495,734	502,468
Expenditures and Other Financing Uses					
Public safety		51,641	0	51,641	61,610
Public works		131,248	0	131,248	150,725
Health and social services		2,012	0	2,012	3,050
Culture and recreation		49,781	0	49,781	120,440
Community and economic development		2,236	0	2,236	3,000
General government		66,457	0	66,457	91,260
Debt service		9,741	0	9,741	4,900
Capital projects		0	0	0	0
Total governmental activities expenditures		313,116	0	313,116	434,985
Business type activities		0	163,023	163,023	172,670
Total ALL expenditures		313,116	163,023	476,139	607,655
Other financing uses, including transfers out		27,371	10,000	37,371	10,000
Total ALL expenditures/And other financing uses		340,487	173,023	513,510	617,655
Excess revenues and other sources over (Under) Expenditures/And other financing uses		39,819	-57,595	-17,776	-115,187
Beginning fund balance July 1, 2014		171,451	193,953	365,404	296,565
Ending fund balance June 30, 2015		211,270	136,358	347,628	181,378
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ 19,469 held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 28,982	Other long-term debt		\$ 0
Revenue debt		\$ 752,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 978,599
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/23/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Holly Wilson			712	758-3602	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/30/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF Ocheyedan						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	118,521	21,454		4,692			144,667			144,667	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	118,521	21,454		4,692	0		144,667		T01	144,667	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	118,521	21,454		4,692	0	0	144,667			144,667	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	4,480	793					5,273		T15	5,273	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		57,828					57,828		T09	57,828	14				
15	TOTAL OTHER CITY TAXES	4,480	58,621	0	0	0	0	63,101	0		63,101	15				
16	Section B - LICENSES AND PERMITS	710						710		T29	710	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	404						404		U20	404	18				
19	Rents and royalties	2,225						2,225		U40	2,225	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	2,629	0	0	0	0	0	2,629	0		2,629	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Ocheyedan						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		49,063					49,063		C46	49,063	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	3,860	708		197			4,765		C89	4,765	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	3,860	49,771	0	197	0	0	53,828	0		53,828	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	16,000						16,000			16,000	63				
64	Library service							0		D89	0	64				
65	Township contributions	21,877						21,877		D89	21,877	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	37,877	0	0	0	0	0	37,877	0		37,877	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	41,737	49,771	0	197	0	0	91,705	0		91,705	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	64,104	A91	64,104	73				
74	Sewer							0	51,324	A8Ø	51,324	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	36,576						36,576		A81	36,576	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Ocheyedan		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	36,576	0	0	0	0	0	36,576	115,428		152,004	104
105												105
106	Section F - SPECIAL ASSESSMENTS	893						893		U01	893	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	654						654		U99	654	109
110	Sale of property and merchandise	2,000						2,000		U11	2,000	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	2,654	0	0	0	0	0	2,654	0		2,654	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Ocheyedan						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	208,200	129,846	0	4,889	0	0	342,935	115,428		458,363	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	32,500			4,871			37,371			37,371	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	32,500	0	0	4,871	0	0	37,371	0		37,371	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	240,700	129,846	0	9,760	0	0	380,306	115,428		495,734	132				
133												133				
134	Beginning fund balance July 1, 2014	68,522	68,282		34,647			171,451	193,953		365,404	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	309,222	198,128	0	44,407	0	0	551,757	309,381		861,138	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF Ocheyedan							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	39,311						39,311		E62	39,311	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	12,330						12,330		E24	12,330	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	51,641	0	0	0	0	0	51,641			51,641	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Ocheyedan		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	68,364	11,899					80,263		E44	80,263	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		11,649					11,649		E44	11,649	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	1,364						1,364		E44	1,364	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	37,972						37,972		E81	37,972	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	107,700	23,548	0	0	0	0	131,248			131,248	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF Ocheyedan							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	2,012						2,012		E79	2,012	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,012	0	0	0	0	0	2,012			2,012	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
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116												116
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Ocheyedan						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	34,741	2,938					37,679		E52	37,679	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	10,002						10,002		E61	10,002	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	2,100						2,100		E03	2,100	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	46,843	2,938	0	0	0	0	49,781			49,781	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	2,236						2,236		E89	2,236	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,236	0	0	0	0	0	2,236			2,236	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF Ocheyedan						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,265	173					2,438		E29	2,438	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	8,085	1,532					9,617		E23	9,617	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,306						3,306		E25	3,306	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	19,241	1,825					21,066		E31	21,066	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	30,030						30,030		E89	30,030	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	62,927	3,530	0	0	0	0	66,457			66,457	176
177	Section G — DEBT SERVICE				9,741			9,741			9,741	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	9,741	0	0	9,741			9,741	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	273,359	30,016	0	9,741	0	0	313,116			313,116	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF Ocheyedan					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								64,118	E91	64,118	198
199	Purchase of land and equipment								98,905	G91	98,905	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF Ocheyedan		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								163,023		163,023	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	273,359	30,016	0	9,741	0	0	313,116	163,023		476,139	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	27,371						27,371	10,000		37,371	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	27,371	0	0	0	0	0	27,371	10,000		37,371	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	300,730	30,016	0	9,741	0	0	340,487	173,023		513,510	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		168,112					168,112			168,112	264
265	Committed				34,666			34,666			34,666	265
266	Assigned							0			0	266
267	Unassigned	8,492						8,492			8,492	267
268	Total Governmental	8,492	168,112	0	34,666	0	0	211,270			211,270	268
269	Proprietary								136,358		136,358	269
270	Total ending fund balance June 30, 2015	8,492	168,112	0	34,666	0	0	211,270	136,358		347,628	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	309,222	198,128	0	44,407	0	0	551,757	309,381		861,138	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Ocheyedan

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

77,403

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 796,000	29U	39U 107,697	49U	49U	49U 752,000	49U	189 23,880
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Fire Dept.	19U 37,319		39U 9,741	49U 28,982				1,404
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	833,319	0	117,438	28,982	0	752,000	0	25,284

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents

\$

19,571,975

x .05 = \$

978,599

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		367,097	367,097

REMARKS

V98

Continued on next page

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